

OFFICIAL FILE
ILLINOIS COMMERCE COMMISSION

ILLINOIS
COMMERCE COMMISSION

2004 SEP -2 P 12:48

CHIEF CLERK'S OFFICE

ORIGINAL
Illinois
American Water

August 31, 2004

Ms. Elizabeth A. Rolando, Chief Clerk
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

03-0768
Report per Order

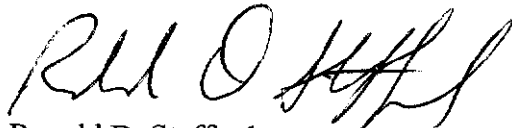
Dear Ms. Rolando:

Attached hereto for filing is the original and one copy of the journal entry to record the purchase of water system assets from the Village of Saunemin. The journal entry is being filed in accordance with the order issued by the Commission in Docket No. 03-0768 dated July 8, 2004. The asset purchase was completed August 27, 2004.

I am also enclosing a copy of this letter with attachment for your convenience in acknowledging receipt thereof.

Very truly yours,

ILLINOIS-AMERICAN WATER COMPANY



Ronald D. Stafford

RDS:klf

Cc: M. Selvaggio
T. Ebrey

**Illinois-American Water Company
Saunemin Water System Acquisition
Accounting Entries to Record Purchase**

Account	Description	Debit	Credit
104	Water Utility Plant Purchased	\$ 310,000	
131	Cash		\$ 310,000

(Journal Entry to record the acquisition of Water Assets)

Water Utility Plant Acquired

303	Land & Land Rights-SS	\$ 16,620	
303	Land & Land Rights-TD	9,587	
304	Structures & Improvements-WT	288,034	
304	Structures & Improvements-SS	90,363	
307	Wells & Springs	47,930	
309	Supply Mains	21,068	
311	Pumping Equipment	2,654	
320	Water Treatment Equipment	59,655	
330	Distribution Reservoirs & Standpipes	3,393	
331	Transmission & Distribution Mains	168,309	
333	Services	55,200	
334	Meters	7,414	
334	Meter Installations	5,544	
335	Hydrants	31,054	

Reserve for Depreciation

108	Structures & Improvements-WT		\$ 16,821
108	Structures & Improvements-SS		5,277
108	Wells & Springs		2,799
108	Supply Mains		721
108	Pumping Equipment		264
108	Water Treatment Equipment		5,929
108	Distribution Reservoirs & Standpipes		4,629
108	Transmission & Distribution Mains		64,092
108	Services		33,810
108	Meters		6,266
108	Meter Installations		3,597
108	Hydrants		16,117
271	Contributions in Aid of Construction		150,000
272	Accumulated Amortization of CIAC	8,760	
104	Water Utility Plant Purchased		310,000
114	Utility Plant Acquisition Adjustment		195,263

**(Journal Entry to clear the balances recorded in Utility Plant Purchased or Sold
and transfer to the appropriate accounts)**